

## **ELIGIBLE EXPENDITURES FOR THE 13 / 15 / 17% FILM AND TELEVISION PRODUCTION REBATE**

Expenditures are considered “qualified expenses” only to the extent that the costs are clearly and demonstrably incurred in Tennessee in the pre-production, production or postproduction phases of a qualified production.

*Incurred in the state* means payments made for goods or services used in the state in connection with a qualified production.

- All qualified spend on TN services, equipment and personnel
- Wages, salaries, fees, per diem and fringe benefits of TN cast and crew (All above the line personnel, with either single or multiple job functions, will have a salary and fee cap of \$100,000 for each function performed within a production).
- Tennessee residents **MUST** meet Tennessee resident criteria (such as having a Tennessee Driver's License).
- Housing, travel and per diem of out-of-state cast and crew
- Commercial airfare purchased through a TN based travel agency for travel to and from TN and within TN
- All TN spend associated with the production including art direction, wardrobe, make-up, hair, location fees, rental of facilities and equipment, scoring, special effects and all other customary post production costs.

## **NON-ELIGIBLE EXPENDITURES**

- Wages, salaries, fees and fringe benefits of out-of-state cast and crew members
- Costs associated with advertising, marketing, distribution, financing, insurance, and completion bonds
- Internet purchases
- Cell phone reimbursements